

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEALS OF JON) APPEAL NOS. 07-A-2226
WYMAN from the decisions of the Board of) AND 07-A-2227
Equalization of Ada County for tax year 2007.) FINAL DECISION
) AND ORDER

RESIDENTIAL PROPERTY APPEALS

THESE MATTERS came on for consolidated hearing January 3, 2008 in Boise, Idaho before Hearing Officer Steven Wallace. Board Members Lyle R. Cobbs, David E. Kinghorn and Linda S. Pike participated in this decision. Appellant Jon Wyman appeared at hearing. Chief Deputy Assessor Tim Tallman, and Deputy Assessors Paula Gossett and Dan Curtis appeared for Respondent Ada County. These appeals are taken from two (2) decisions of the Ada County Board of Equalization denying the protests of the valuation for taxing purposes of properties described as Parcel Nos. R0312260045 and R8123001708.

The issues on appeal are the market values of two (2) duplexes.

The value decisions of the Ada County Board of Equalization are affirmed.

FINDINGS OF FACT

Parcel No. R0312260045 (Marcia)

This subject's assessed land value is \$75,000, and the improvements' valuation is \$109,700, totaling \$184,700. Appellant requests the land value be reduced to \$60,000, and the improvements' value be reduced to \$85,000, totaling \$145,000.

This property is a 1,960 square foot duplex built in 1977. The site is somewhat pie-shaped and has .21 acres.

Parcel No. R8123001708 (Arcadia)

This subject's assessed land value is \$80,000, and the improvements' valuation is \$94,700, totaling \$174,700. Appellant requests the land value be reduced to \$50,000, and the

improvements' value be reduced to \$94,700, totaling \$144,700.

This property is a 1,846 square foot duplex built in 1978. The site is rectangular-shaped and has .19 acres.

Appellant alleged a systematic problem exists with assessment uniformity. Specifically property in low-priced neighborhoods was allegedly over-assessed in comparison to “like” property in higher-priced areas. The presentation focused on land assessments and primarily shared information from the 2006 tax year. The uniformity issue was not supported by any information on the respective market values and assessment levels of the compared properties. Instead of measuring the result of assessment, it was alleged the same procedure must be followed. The County noted some property is reappraised each year and other property assessments are factored to maintain property assessments at current market value.

Taxpayer explained land size on rental property can reach a point of no return where excess land is a burden or expense to maintain. Controlling weeds and irrigating landscaping were offered as examples of such maintenance expenses. Appellant also presented details on the subject properties' condition, quality and needed repairs or replacements.

For the Marcia and Arcadia duplexes, the County presented three (3) comparable sales in support of the assessed values. A different set of three (3) sales was presented for each subject property. All sales were from 2006. The sale prices for the comparables were adjusted for differences with the subjects. For Marcia, the comparable sales, after adjustments, indicated sales prices of \$111, \$100 and \$99 per square foot. This subject was assessed at \$94 per square foot. For Arcadia, the indicated prices per square foot, after adjustments, were \$105, \$112 and \$114. This subject was assessed at \$95 per square foot.

Respondent noted Appellant presented no comparable sales in support of the value

positions. The County contended the assessments of subjects reflected full market value.

The County also spoke to the issue of equitable land assessments. It presented land sales demonstrating an economy of scale, i.e. larger sites selling for less per acre. Land assessments also reflected this relationship as detailed on maps showing the 2007 land assessments in the area around each subject property.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Appellant presented no evidence of subjects' market values, nor specifically market price information in relation to land values. There was some discussion of rents and expenses and property condition. However, the information shared fell short of indicating the probable selling prices of subjects on January 1, 2007. Idaho Code §§ 63-205(1), 63-201(10). The suggestion that property could be valued by comparison to other assessments was not persuasive nor considered good evidence of current market value.

The County's consideration of sales comparison approaches to value was sound. Idaho Code § 63-301(1). The appraisal analysis supported the accuracy of the subject assessments with respect to the market value standard. As noted at hearing by the Assessor, the sales information indicated subjects' assessments were even somewhat low. This was also the case with each of the 2007 assessments on the six (6) comparable sales.

Taxpayer's references to assessment conditions and other information from 2006 was misplaced. Each year is "new" in property tax assessment and any consideration of equitable

treatment should stay within the confines of the current tax year pertaining to the appeal. Regardless of the timeliness concern, Appellant did not present the type and amount of evidence that would allow a proper measurement of assessment bias.

The County was knowledgeable about subject's and the comparable sales' property characteristics. Reasonable and supported valuations were presented. Appellant has not proven error or presented a preferable set of valuations. Idaho Code § 63-511(4). Therefore the value decisions of the Ada County Board of Equalization will be affirmed.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the value decisions of the Ada County Board of Equalization concerning the subject parcels be, and the same hereby are, affirmed.

MAILED APRIL 30, 2008